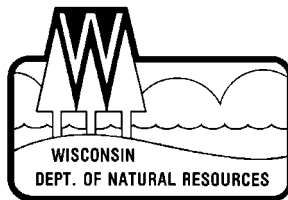


# WISCONSIN URBAN FORESTRY GRANT

## RECORD KEEPING AND REIMBURSEMENT GUIDE

2004



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## **PURPOSE OF THIS GUIDE**

The purpose of this guide is to assist Urban Forestry Grant project sponsors with record keeping and to provide instructions and forms for submitting the reimbursement claim. **Sponsors are urged to read through the guide carefully to avoid possible problems or delays with reimbursement.**

Your suggestions for improving this guide and facilitating the reimbursement process are encouraged. Direct any comments to your regional urban forestry coordinator (map and addresses are on page 32) or to the state urban forestry coordinator at PO Box 7921, Madison, WI 53707-7921.

The contributions of the Bureaus of Finance and Community Financial Assistance of the Wisconsin Department of Natural Resources to the production of this guide are gratefully acknowledged.

## SECTION I

### OVERVIEW OF GRANT REQUIREMENTS AND PROCEDURES

The Wisconsin Urban Forestry Grant program is a 50-50 cost-share program. The grant recipient, or sponsor, uses its own resources to fund the entire cost of the project and, upon project completion and approval, requests reimbursement for 50 percent of eligible costs up to the approved project funding level.

#### ADVANCE PAYMENTS TO NONPROFIT ORGANIZATIONS

Nonprofit organizations may request an advance payment of 50 percent of their grant award upon signing the project agreement and claim the balance of reimbursable costs upon project completion. To request an advance, the sponsor marks the appropriate box on the project agreement signature page.

Once the signed project agreement requesting advance payment and all other necessary forms are received by the DNR, a check is issued to the nonprofit sponsor. Payment can be expected within 30 days of receipt by DNR.

Advanced funds **must** be deposited in a bank with FDIC insurance coverage. Because interest earned on advance payments is reportable and must be remitted to the DNR, sponsors are encouraged to hold advance payments in a non-interest bearing account. Regardless of account type, the sponsor is cautioned that it must minimize the time between receiving and spending advanced funds.

#### THE PROJECT AGREEMENT

The project agreement is a formal contract between the sponsor and the Department of Natural Resources outlining the terms and conditions of the grant project. The sponsor's authorized representative signs one copy of the project agreement and returns it within 10 days to the appropriate regional urban forestry coordinator. The remaining copy is for the sponsor's grant project file.

Any change in the scope of work, project period or funding level requires an amendment to the project agreement. Proposed changes must be submitted in writing to the regional urban forestry coordinator **prior to initiating any changes and prior to project expiration**. Justification must be provided with the amendment request. Amendments are granted at the discretion of the Department. **Changes to the scope of work, project period or funding level are not allowed without an amendment.**

#### BIDDING AND CONTRACTING REQUIREMENTS

Urban Forestry Grant projects are funded with state or federal funds, or both. It is the sponsor's responsibility to comply with local, state and federal bidding and contracting laws, depending on the source of grant funds. Bidding and contracting laws may require some sponsors to prepare bid documents, publicly advertise for bids and award contracts to the lowest responsible bidder. Sponsors who do not comply with applicable bidding and contracting laws jeopardize reimbursement of their project. **All project sponsors should consult their own attorney to ensure compliance with applicable bidding and contracting requirements.**

The "State of Wisconsin Department of Natural Resources Procurement Guide for Grants to Governments" contains **general** bidding and contracting guidelines for local governments receiving Department grants and loans. This guidance is included in all grant award packets; however, it is not all-inclusive, does not apply to all circumstances and is not intended to replace legal advice from the sponsor's attorney.

In **all** cases, service arrangements totaling \$10,000 or more **must** be covered by a formal contract or agreement with the service provider specifying financial terms, duration and services to be rendered.

## GENERAL REQUIREMENTS FOR FINANCIAL RECORD KEEPING

Fiscal controls and accounting methods used to record project costs must be based on generally accepted accounting standards and principles. Sponsors must:

- track project costs separately from non-project costs
- provide sufficient detail as to the nature of all project costs
- document all project donations from third parties
- provide evidence of expenditures, including expenditures paid from third-party cash donations
- cross reference each expenditure with the supporting purchase order, contract, voucher, invoice or receipt
- document any revenue generated during the project period as a result of project activities
- maintain payroll vouchers for time spent on the project by the sponsor's employees
- document all project-related work with name of the worker, number of hours, type of activity, dates, and wage rate or volunteer value. Daily time sheets or logs should be maintained by all employees and volunteers working on the project.
- maintain daily records of any sponsor or donated equipment used on the project for which project costs will be claimed. Equipment use records must include the type of equipment, type of work and **actual, productive** project hours or miles. (Time spent in transport to/from or idled at a project site is not allowed.)
- maintain daily use logs of sponsor's non-exclusive equipment for which project costs will be claimed
- establish a cost basis for any sponsor equipment or supplies for which project costs will be claimed

## PROJECT APPROVAL

Reimbursement is contingent on final review and approval of the project and all project documents within 90 days of project expiration. Approval is based on the sponsor's satisfactory completion of all project components and satisfaction of all terms and conditions of the project agreement. If a project has not been satisfactorily completed by the project expiration date, or if the sponsor is found to have violated any terms of the project agreement, the Department may cancel all or part of the grant. Upon cancellation, the Department may deny reimbursement for the entire project or for portions of the project, or may seek reimbursement of the state share or a portion of the state share previously distributed to the sponsor.

## CLAIMING REIMBURSEMENT

Upon project approval and within 90 days of project expiration, the sponsor must submit a claim for reimbursement using the forms and worksheets provided in the Appendix of this guide, along with other specified documentation. Failure to submit reimbursement claims within 90 days of project expiration may result in grant cancellation. Claims for partial reimbursement prior to project completion are not allowed.

## AUDIT

The state has the right to audit or examine all books, papers, accounts, documents or other records of the sponsor as they relate to the project for which the program funds were granted. The purpose of the audit is to check compliance with the terms of the project agreement and verify that project expenditures were properly incurred and qualify for reimbursement. Upon successful audit of project expenditures, the Department arranges for the issuance of the appropriate reimbursement check by the Wisconsin Department of Administration.

## RECORDS RETENTION

Sponsors must keep all records substantiating the reimbursement claim for a minimum of three years after the date of final grant payment or final disposition of audit findings.

## SECTION II CATEGORIES OF COSTS

### ELIGIBLE AND INELIGIBLE COSTS

**Eligible costs** are those necessary for completing the project. Costs must be documented, reasonable and consistent with the project scope. (Scope items are listed in the project agreement.) Examples include:

- salaries and fringe benefits of people working directly on the project
- cost of services, supplies, equipment or facilities used on the project
- value of labor, services, supplies, equipment or facilities donated to the project by third parties

**Ineligible costs** are those which cannot be applied toward the project, either as match or for reimbursement. Ineligible costs include, but are not limited to:

- normal operating expenses with no tie to the project—often called *indirect costs* or *overhead*
- costs incurred before or after the project period, as specified in the project agreement
- stockpiled materials generated by the sponsor, such as soil and wood chips
- purchase of equipment valued over \$5000
- fines and penalties imposed due to violations or failure to comply with federal, state and/or local laws or regulations
- costs for which payment is received under another state or federal financial aid, grant or loan program, with the exception of the Wisconsin Community Development Block Grant program
- certain types of donations (See SECTION V, DONATIONS BY THIRD PARTIES, beginning on page 14.)
- gifts, t-shirts, refreshments and similar items provided to thank project workers
- undocumented or improperly documented project costs

### REIMBURSABLE AND NON-REIMBURSABLE COSTS

Eligible costs are either **reimbursable** or **non-reimbursable**.

**Reimbursable costs** are those which can be reimbursed by the grant. They include out-of-pocket expenses for eligible project items. *Reimbursable costs also include labor, services, supplies and equipment provided by the project sponsor.* Examples of reimbursable costs are:

- salaries and wages of sponsor's employees for time spent on project activities
- fringe benefits (*actual* benefits, not to exceed the rate established annually by the Department of Administration. For 2004 grant projects, the maximum fringe benefit rate is 40.81 percent.)
- purchased supplies, or supplies provided from sponsor's inventory
- purchased or leased equipment, or equipment provided from sponsor's inventory for time/miles *actively* and *productively* used in project activities
- facilities leased specifically for the project
- cost of contractual or other professional services used on the project

**note:** purchase of equipment valued over \$5000 is an **ineligible** cost

**Non-reimbursable** costs are those which cannot be reimbursed by the grant, but can be applied toward the sponsor's match. Non-reimbursable costs include the value of goods and services donated by third parties or paid for by cash donated by third parties. Examples include the value of donated:

- labor and services
- supplies
- use of facilities and equipment

#### CONTACT YOUR REGIONAL URBAN FORESTRY COORDINATOR **RIGHT AWAY IF:**

- ⇒ you have questions about the eligibility of any proposed project cost
- ⇒ you expect your actual project costs or any component cost will be substantially different (> 20%) than the amount specified in the Cost Estimate Worksheet submitted with your grant application
- ⇒ you have thoughts about making any changes to your project

## SECTION III TRACKING PROJECT COSTS

For reimbursement purposes, project costs should be organized into four categories:

**Labor and Services** – project tasks performed by the sponsor or donated by third parties

**Equipment** – use of sponsor's equipment or free use of equipment owned by third parties

**Supplies & Facilities** – use of sponsor's supplies or use of supplies or facilities donated by third parties

**Cash Expenditures** – out-of-pocket costs paid by the project sponsor, including costs paid from cash donations

Forms for tracking these costs are provided in appendix C, beginning on page 24. Sponsors are encouraged to use these forms throughout the project to keep a running tally of costs rather than waiting to transcribe costs onto the forms at the end of the project period. Guidance and instructions for tracking third-party project donations (of cash, labor, services, facilities, equipment or supplies) are contained in SECTION V of this guide, beginning on page 14.

### LABOR AND SERVICES COSTS

Project labor and services involving no out-of-pocket expense, i.e., provided by the sponsor or donated by third parties, should be recorded on the **Sponsor and Volunteer Labor and Services Worksheet** (p.25). Any labor or services involving out-of-pocket expenses should be recorded on the **Cash Expenditures Summary** (p.29).

**Sponsor labor costs** are salaries and wages of the sponsor's staff or employees for time spent on project activities. Sponsor labor is sometimes called *force account*. Time spent on project activities must be distinguished from non-project work. All sponsor labor costs claimed for the project must be supported by time sheets, logbooks or similar documentation that includes name of employee, number of project hours, type of activity and date the work was performed. Only regular salaries and wages can be charged to the project—overtime pay rates are not allowed. No costs can be claimed for unpaid (personal) time spent on the project by the sponsor's employees.

**Volunteer labor and services** are those provided by a third party to the grant project without charge and without reciprocal benefit. Sponsors using any volunteer labor or services should read SECTION V, DONATIONS BY THIRD PARTIES, beginning on page 14.

Using time sheets, logbooks or other records, compile a **Sponsor and Volunteer Labor and Services Worksheet** (p.25) for each project worker. A separate worksheet entry must be made each day the worker performs project activities—batch entries covering multiple dates or multiple workers cannot be accepted as documentation. When the project is complete or the worker is finished on the project, summarize the total labor cost for that worker on his/her labor worksheet using raw labor rates (i.e., hourly rate of pay, excluding benefits) or volunteer value standards, as appropriate. (Volunteer value standards are found in SECTION V, page 15.) The worker must sign and date the form, and mark the appropriate box indicating whether they are a volunteer or sponsor's employee.

**EXAMPLE 1: SPONSOR AND VOLUNTEER LABOR AND SERVICES WORKSHEET**Project Number: UF-1500Project Name: Village Park ImprovementProject Sponsor: Village of Madison ParkWorker's Name: James Brown

Sponsor:



Volunteer:



Date	Work Description	Hours	Rate	Total
6/15/04	transported trees	4	12.18	\$48.72
6/22/04	planted trees	5	12.18	\$60.90
Total				<b>\$109.62</b>

I certify that the labor or service indicated above was performed and that this claim is just and correct.

James Brown  
Signature of worker6/22/04  
Date

As labor worksheets are completed, enter the total labor cost for each worker on the **Sponsor and Volunteer Labor and Services Summary** (p.26). *Actual* fringe benefits, not to exceed the rate established annually by the Wisconsin Department of Administration, are eligible as part of the sponsor's labor costs. For 2004 grant projects, the maximum fringe benefit rate is 40.81 percent. Fringe benefits may include employee insurance, retirement plans, social security contributions, worker compensation, etc. Show benefits in a separate column on the summary sheet, as applicable. The project manager must sign the labor summary.

**EXAMPLE 2: SPONSOR AND VOLUNTEER LABOR AND SERVICES SUMMARY**Project Number: UF-1500Project Name: Village Park ImprovementProject Sponsor: Village of Madison ParkBilling Period: 1/1/04 thru 12/31/04

Worker/Volunteer	Sponsor Cost	Volunteer Value	Fringe Benefits	Fringe Benefit Rate	Total
James Brown	\$109.62		\$37.93	34.6%	\$147.55
John Flomo	\$275.00		\$95.15	34.6%	\$370.15
Joseph Golokei		\$46.35			\$46.35
Total	<b>\$384.62</b>	<b>\$46.35</b>	<b>\$133.08</b>		<b>\$564.05</b>

I certify that the labor and services summarized above were performed and that this claim is just and correct.

Albert Darh  
Signature of Project Manager12/15/04  
Date



## EQUIPMENT AND SUPPLIES COSTS

Equipment and supplies owned by the sponsor or donated by third parties for project use can be applied toward project costs. Use the **Sponsor and Donated Equipment Summary** on page 27 to record sponsor's or donated equipment used on the project. Use the **Sponsor and Donated Supplies Summary** on page 28 to record sponsor's or donated supplies used on the project and use of donated facilities. Out-of-pocket costs for supplies or equipment should be recorded on the **Cash Expenditures Summary** (p.29). Sponsors claiming costs for the use of any equipment, supplies or facilities donated by third parties should also refer to SECTION V, DONATIONS BY THIRD PARTIES, beginning on page 14.

**Heavy Equipment:** Use of the sponsor's or third-party heavy equipment can be applied toward project costs based on the normal hourly or mileage rate for the equipment, not to exceed the hourly/mileage rates established by the Wisconsin Department of Transportation. Refer to the *WisDOT State Highway Maintenance Manual* for equipment classification and rates. Include the equipment description **and** classification number from the maintenance manual in the appropriate columns on the Sponsor and Donated Equipment Summary.

Only the amount of time equipment is **actively and productively** used on the project can be applied to project costs. Equipment costs **cannot** be claimed for non-project use, idled or parked time, or time the equipment is being transported to/from a job site by another piece of equipment, even if such non-productive time makes the equipment unavailable for non-project use. For example, if a trailer hauls a tractor to a project site, costs for those hours/miles can be claimed for the trailer but not the tractor. Equipment used intermittently shall be charged only for the aggregate hours of the intermittent periods.

**Other Equipment:** Use of the sponsor's or third-party office equipment, chain saws or other depreciable equipment not listed in the *State Highway Maintenance Manual* can be applied toward project costs according to the schedule in appendix B, p.23. Non-exclusive equipment can be charged to the project **only** for that portion of depreciation equitably related to project use. Project costs for non-exclusive equipment **must** be supported by a log showing **all** project and non-project use during the project period.

**example:** The sponsor's \$1200 computer was used 70 percent of the time for everyday clerical or general program work and 30 percent of the time for project work. The computer has a useful life of four years.  $(\$1200) \div (4) \times (.30) = \$90$ . The eligible project cost is \$90.

### EXAMPLE 3: SPONSOR AND DONATED EQUIPMENT SUMMARY

Project Number: UF-1500

Project Name: Village Park Improvement

Project Sponsor: Village of Madison Park

Billing Period: 1/1/04 thru 12/31/04

Date	Equip. Class.	Equipment Description	Work Description	Total hrs./mi	Rate	Sponsor	Donated
10/10/04	#101	1-ton truck	Supervised planting	2.5 hours	\$10.24	\$25.60	
10/25/04	#202	30 hp wheeled tractor	Transported trees	22.0 hours	\$16.86		\$370.92
12/10/04		Computer	Tree inventory database and report	180 hours	$(\$1200) \div (4) \times (.3) = \$90.00$	\$90.00	
<b>Total</b>						\$115.60	\$370.92

I certify that the equipment named above was used as described and that this claim is just and correct.

Albert Darh  
Signature of Project Manager

12/15/04  
Date

**Supplies:** Eligible costs include office supplies, hand tools, nursery stock and similar items furnished by the sponsor or donated to the project by third parties. Supplies can be charged to project costs according to the schedule in appendix B, p.23. A cost basis for the value of sponsor's supplies **must** be documented. Stockpiled materials generated by the sponsor, such as wood chips and soil, are ineligible project costs because there is no cost basis. Documentation requirements for third-party donations of supplies and use of facilities are given on p.18.

**EXAMPLE 4: SPONSOR AND DONATED SUPPLIES SUMMARY**

Project Number: UF-1500

Project Name: Village Park Improvement

Project Sponsor: Village of Madison Park

Billing Period: 1/1/04 thru 12/31/04

Date	Supply	Usage Description	Unit Price	Quantity	Sponsor Cost	Donated Value
10/1/04	Fertilizer	Fertilized trees	\$.10	100 lb.		\$10.00
10/5/04	Trees	planting materials	\$10.00	50 trees	\$500.00	
<b>Total</b>					\$500.00	\$10.00

I certify that this is an accurate summary of the supplies used and that this claim is just and correct.

Albert Darh

Signature of Project Manager

12/15/04

Date

## CASH EXPENDITURES

Payment to vendors and service providers should be made directly by the project sponsor—payment by third parties should be avoided. Sponsors should provide proof of tax exempt status to vendors. Sales tax is not an eligible cost. Use the **Cash Expenditures Summary** on page 29 to document all out-of-pocket costs for the project, including costs paid from third-party cash donations. Obtain invoices or statements from vendors and service providers as evidence of transactions. Invoices/statements must be legible and include the following, as appropriate:

- date
- name and address of vendor or service provider
- type of goods or services provided
- quantity of items
- unit price
- total cost

**note:** Project services totaling \$10,000 or more **must** be covered by a formal contract or agreement specifying financial terms, contract duration and services to be rendered. See also Bidding and Contracting Requirements on page 2.

**Equipment Purchases:** Depreciable equipment purchased for the project can be applied toward project costs according to the schedule in appendix B, p.23. Non-exclusive equipment with a useful life greater than one year can be charged to the project **only** for that portion of depreciation equitably related to project use. Project costs for non-exclusive equipment **must** be supported by a log showing **all** project and non-project use during the project period.

**note:** The purchase of equipment valued over \$5000 is an **ineligible cost** and no portion of the cost of such equipment can be charged to the project.

**note:** Rent-to-own agreements are considered purchases. Equipment leased under such an agreement is subject to the same guidelines and limits as any other equipment purchased for the project.

**note:** Reimbursement for leased equipment and facilities is limited to that portion of the lease that is within the project period and for project-related activities.

**EXAMPLE 5: CASH EXPENDITURES SUMMARY**

Project No.: UF-1500

Project Name: Village Park Improvement

Project Sponsor: Village of Madison

Billing Period: 1/1/04 thru 12/31/04

Date of Check	Check No.	Voucher No.	Payee	Project Item	Inv./ Plans	Educ./ Train.	Plant	Maint	Misc	Sponsor Cost	Pd From Donations	Total
5/25/04	15545	8794216	AB Nursery	Trees			\$500			\$300	\$200	\$500
6/17/04	12065	7568481	M. D. Law Firm	Legal services	\$200					\$200		\$200
<b>Totals</b>					\$200		\$500			\$500	\$200	\$700

I certify that this is an accurate summary of the out-of-pocket costs incurred and that this claim is just and correct.

Albert Darh  
Signature of Project Manager

12/15/04  
Date

## PROJECT REVENUE

Some projects generate income during the project period. Revenue earned during the project period must be accounted for and subtracted from the total project cost. (See line 1A on the **Reimbursement Request Form**, page 30). Revenue cannot be used as match, i.e., cannot directly reimburse or offset the sponsor's share of project costs. Revenue generated after project expiration does not have to be accounted for—it does not affect project cost or reimbursement. Examples of project revenue include:

- fees assessed by the sponsor for project related tree planting
- receipts from sale of wood removed as part of the grant project
- proceeds from sale of grant-produced publications

**note:** Cash given by third parties in exchange for specific grant products or services is considered **revenue**, not a donation.

**Example 1:** A project to establish a memorial tree program requires a \$200 payment from anyone wishing to have a tree planted in someone's memory. In return for the \$200, a tree is planted. Planting of a tree is contingent on the \$200 payment, therefore the money is considered revenue, not a cash donation. All proceeds from memorial payments received during the project period must be subtracted from the total project cost.

**Example 2:** A planting project splits the cost of street tree planting between the sponsor and the adjacent homeowner. If the homeowner does not pay half the cost, no tree is planted at that location. The portion of planting costs paid by homeowners is revenue and must be subtracted from the total project cost.

**Example 3:** A hazard tree identification and removal project sells some of the wood waste to a firewood contractor. Payments received from the contractor during the project period must be subtracted from the total project cost.

**note:** Registration fees charged by the sponsor for project related educational workshops or seminars are handled differently from other forms of revenue. Project related registration fees can be used as match, i.e., can directly offset the sponsor's share of project costs, up to a maximum of 50 percent of total eligible project costs. Reimbursement from the Urban Forestry Grant is reduced dollar for dollar for any amount of registration fees exceeding 50 percent of eligible project costs.

Project revenue is recorded on line 1A of the **Reimbursement Request Form** (p.30). Revenue is **not** a project expense and cannot be recorded on the **Cash Expenditures Summary**.

## COST OVERRUNS AND UNDERRUNS

Sponsors should keep a running estimate of costs throughout the project period. Sponsors should notify their regional urban forestry coordinator if total project costs, or any component costs, appear likely to vary substantially (>20 percent) from the sponsor's cost estimate worksheet submitted with the grant application. A project cost overrun or underrun may require an amendment to the project agreement or may increase or decrease project funding level. Funding amendments to the project agreement must be requested in writing **prior to project expiration**.

## SECTION IV FILING THE REIMBURSEMENT CLAIM

The sponsor claims reimbursement when the project is complete. **Two copies** of the reimbursement request should be submitted to the regional urban forestry coordinator (see p.32) no later than 90 days after grant expiration. Failure to submit a reimbursement request within 90 days may result in grant cancellation. The regional urban forestry coordinator must approve the project before reimbursement can be made.

### COMPLETING THE REIMBURSEMENT REQUEST FORM

Use your completed labor and services, equipment, supplies, and cash expenditures summaries to complete the **Reimbursement Request Form**, 2400-135 (p.30). Use the appropriate boxes in the “submitted to date” column to record all project expenses, leaving shaded boxes blank.

To calculate the amount of reimbursement:

1. **Total Expenditures** - Total all labor/services, equipment, supplies and cash expenditures for the project by adding the figures you listed in the top half of the form. Enter the amount on line 1.
  - A. **Project Revenue** - The total amount of any project related income paid to the sponsor during the project period must be listed on line 1.A. (See page 10.)
  - B. **Project Cost** - Subtract the amount listed on line 1.A from the amount listed on line 1 and enter the difference on line 1.B.
  - C. **Approved Project Amount** - In most cases, this will be the amount listed as "Total Cost" on the first page of your project agreement. If your project agreement was amended to reflect a cost increase or decrease, the *revised* Total Cost listed in the amendment should be entered on line 1.C.
  - D. **Cost Overrun** - If line 1.B is greater than line 1.C, subtract line 1.C from line 1.B and enter the difference on line 1.D.
  - E. **Additional Aid Requested** - *If* the Approved Project Amount (line 1.C) is less than \$50,000, *if* your Cost Overrun (line 1.D) includes reimbursable expenses, *if* you wish to request reimbursement for the additional expenses and *if* your project agreement has not expired, enter the amount of additional reimbursable expenses, subject to a total reimbursement of not more than \$25,000 or half of eligible project costs. Attach a separate written request and justification for any additional aid. Sponsors who do not wish to request reimbursement for additional expenses should enter "0.00" on line 1.E.  
**note:** Additional aid is not guaranteed. If money becomes available, payment is allotted in the order in which requests are received. Sponsors requesting additional aid receive **no** reimbursement of **any** project expenses until such time as additional aid becomes available—or when it is determined that no additional aid is available—at which time one payment for the total amount of reimbursable project expenses is made. Because the availability of additional funds may not be known until after project expiration, sponsors waiting for additional aid may be required to request a time extension to their project agreement in order to remain eligible for such aid.
2. **Sponsor Share** – If the Project Cost (line 1.B) is **less than or equal to** the Approved Project Amount (line 1.C), divide the Project Cost (line 1.B) between the Sponsor Share (line 2) and the Grant Share (line 3). If the Project Cost (line 1.B) is **greater than** the Approved Project Amount (line 1.C), divide the Approved Project Amount (line 1.C) between the sponsor and the grant, then increase the sponsor’s share by any amount of Cost Overrun (line 1.D) not claimed on line 1.E. **All sponsors** must make sure the value of any labor/services, supplies, equipment, facilities and expenditures from cash donated by third parties is charged to the Sponsor Share (line 2). No amount of project donations may be charged to the Grant Share (line 3).
3. **Grant Share** - Subtract Sponsor Share (line 2) from Project Cost (line 1.B) and enter the difference on line 3. Record the amount of any advance grant payment on line 3.A. Subtract the amount listed on line 3.A from the amount listed on line 3 and enter the difference on line 3.B.

Read, sign and date the certification section at the bottom of the Reimbursement Request form. See page 13 for a list of additional forms and documentation that must be submitted with the Reimbursement Request form.

**EXAMPLE 6:**

State of Wisconsin  
Department of Natural Resources

**Urban Forestry Grant Reimbursement Request**

Form 2400-135 (10/02)

**Notice:** You are required to provide information requested on this form to apply for reimbursement of an Urban Forestry Grant, under U.S. Public Law 95-313, s. 6(b), Wis. Stats. 23.097, Wis. Admin. Code, NR47. The Department will be unable to process your application unless you provide complete information as requested. Information will be used to determine payment, provide statistical information and potentially to use as an example for other grant recipients. Personally identifiable information collected is not intended to be used for other purposes. Information will also be made available to requesters as required under Wisconsin's Open Records law [ss. 19.31-19.39, Wis. Stats.].

Sponsor Name: Village of Madison Park Box 45 Madison, WI 53717  The DNR will mail the check to the name identified on the application as "Check Recipient."		Project Number: UF 1000-03		LEAVE BLANK – DNR USE ONLY	
		Project Name: Village Park Improvement		RUFC Initials/Date	
				Bur. CFA Initials/Date	
				Bur. FN Initials/Date	
Classification		Expenditures		Amendment	This Claim
		This Claim	Submitted to Date		
LABOR & SERVICES	- Sponsor		\$517.70		
	- Volunteer (Not Reimbursable)		46.35		
EQUIPMENT USAGE	- Sponsor		115.60		
	- Donated by Third Parties (Not Reimbursable)		370.92		
SUPPLIES	- Sponsor		500.00		
	- Donated by Third Parties (Not Reimbursable)		10.00		
CASH EXPENDITURES	- Sponsor		500.00		
	- From Third-Party Donations (Not Reimbursable)		200.00		
1. Total Expenditures			2260.57		
A. Project Revenue			0.00		
B. Project Cost			2260.57		
C. Approved Project Amount			2000.00		
D. Cost Overrun			260.57		
E. Additional Aid Requested			130.28		
2. Sponsor Share			1130.29		
3. Grant Share			1130.28		
A. Advance Amount			0.00		
B. Balance Due			1130.28		

Certification - I certify, to the best of my knowledge and belief, that the billed costs of expenditures are based on actual payments of record and are in accordance with the terms of the project, and that the reimbursement represents the grant share due which has not previously been requested. I also certify that the items purchased and services rendered have been received and all bills have been paid.

Signature of Authorized Representative <i>Albert Darh</i>		Date Signed 12/15/04
Printed or Typed Name of Authorized Representative Albert Darh		Title Project Manager
Office Telephone (xxx ) xxx – xxxx	Home Telephone (xxx) xxx – xxxx	

## **SUBMITTING THE REIMBURSEMENT REQUEST**

Submit **the original and one copy** of the **Reimbursement Request Form**, 2400-135, and **the original and one copy each** of the following documentation, as appropriate:

- Labor/Services Worksheets for each worker (Do not submit copies of employee time sheets or canceled paychecks.)
- Labor/Services Summary sheet(s)
- Equipment Summary sheet(s)
- Supplies Summary sheet(s)
- Cash Expenditures Summary sheet(s) with copies of invoices/statements **and** front sides of **canceled** checks or bank statements
- Invoices or statements for all donated equipment, facilities, supplies and services
- Documentation of the source and amount of any project-specific cash donations and private grants
- Documentation showing cost basis for sponsor supplies
- Documentation showing competitive procurement of materials and services, if applicable
- Contract for any services over \$10,000
- Explanation and justification of any request for additional grant funds

**note:** Invoices or statements which include non-project-related items must clearly distinguish project from non-project costs. Also, indicate on each invoice, statement and **canceled** check the specific project component to which the purchase was related (e.g., "tree inventory").

## **PAYMENT**

It generally takes about sixty days to process reimbursement requests. Delays can occur, however, and are usually attributable to missing or unclear documentation in the reimbursement request. Your regional urban forestry coordinator or a department auditor may contact you if there are questions about your claim.



## SECTION V DONATIONS BY THIRD PARTIES

Third-party donations of cash, labor, services, facilities, equipment and supplies are encouraged as a way to be cost effective and to build project awareness and support. All or part of the required sponsor match for an Urban Forestry Grant project may be donated by third parties. However, there are a number of restrictions and requirements that can influence whether such donations are eligible as project costs. Sponsors planning to use **ANY** third-party donations on an Urban Forestry Grant project should read this section thoroughly to understand eligibility criteria, documentation requirements and valuation of such donations. Questions about third-party donations should be directed to the urban forestry coordinator serving your region (p.32).

### WHAT IS A THIRD-PARTY DONATION?

For purposes of the Urban Forestry Grant program, a third-party donation is anything of value provided by a third party to the grant project without charge and without reciprocal benefit. Examples include:

- project tasks performed by volunteers such as tree board or service club members, or ordinary citizens
- services such as free printing of a project publication by a local business
- cash receipts from a fund-raiser held specifically to defray project costs and spent on the project
- free use of a local business's cold storage facility to store nursery stock for project tree planting
- free use of a tree board member's pick-up truck to transport project workers
- free seedlings from a local nursery for a project related Arbor Day event

- ⇒ To be eligible as a project cost, a third-party donation must *have value* and must *directly relate* to the project. A product or service that a vendor or contractor provides free of charge to all customers has no value as a project donation. For example, if the local electric company customarily removes trees interfering with its facilities at no cost, that same service provided in conjunction with a grant project is not considered a donation. The service cannot be counted as a project cost.
- ⇒ Time spent by third parties attending a project-related workshop or listening session is not valuable service or labor and cannot be counted as a donation.
- ⇒ Indirect costs (also called "overhead") and similar expenses not specifically related to the project cannot be included in the value of donations.
- ⇒ Third-party payments in exchange for project goods or services (e.g., payment for a memorial or boulevard tree, purchase of a project publication, etc.) are not donations. Such fees constitute project **revenue**, not costs. See page 10.

### HOW THIRD-PARTY DONATIONS AFFECT PROJECT COST AND REIMBURSEMENT

Eligible third-party donations, except for donations of cash, add to the total cost of a project. Because there is no cost to the sponsor, third-party donations cannot be reimbursed with grant funds. However, the value of eligible third-party donations can be applied to the sponsor's match. Reimbursement is reduced dollar for dollar for any amount of third-party donations exceeding 50 percent of the total project cost.

Project Donation Examples	Initial Grant Award	Total Project Cost	Value of Donation	Sponsor's Labor, Equipment and Cash Outlay	Max. Grant Reimbursement (cannot exceed 50% of total project cost)
Third-party donations of cash, labor & equipment valued at \$5000	\$10,000	\$20,000	\$5000	\$15,000	\$10,000
Third-party donations of cash, labor & equipment valued at \$12,000	\$10,000	\$20,000	\$12,000	\$8000	\$8000

## WHAT IS DONATED LABOR WORTH?

Labor donated by third parties has fundamental value, regardless whether the labor could otherwise have been billed to the project. There are some restrictions on donations of labor, however. Please read *RESTRICTIONS ON LABOR DONATED BY GOVERNMENT AND SPONSORS' EMPLOYEES, PUBLIC SCHOOL TEACHERS AND STUDENTS* below and on page 16.

For purposes of the Urban Forestry Grant program, time donated to a project by third parties is valued as follows:

**laborer** (age 12 and above) – \$5.15/hr.

Provides unskilled, manual labor such as site preparation, planting, watering, mulching, data gathering or entry, surveying for insects and diseases, pruning, bookkeeping and clerical work, etc.

**project coordinator** – \$15.00/hr

Coordinates the project or significant aspects thereof. This might include project planning, recruiting and training workers, arranging for supplies or facilities, scheduling workers or activities, etc. The project coordinator rate may apply to tree board members acting in their advisory capacity.

**expert** – \$20.00/hr or documented, compensated rate

Provides expert information or assistance to the project. Individuals in this category must have training or experience in the particular field of expertise. For donated time to be valued at the expert rate, the task must directly relate to the volunteer's profession or training. For example, the value of a bank supervisor leading a planting crew would only be \$5.15/hour, not the bank supervisor's normal salary. If compensated rate is claimed for an expert's donated time, the actual, direct salary rate—**not** the billing rate—must be used and documented. For example, a landscape plan donated by a landscape architecture firm would be valued at the hourly wage of the employee(s) whose time is donated (or \$20/hour), not the fee normally charged by the firm for that service.

**note:** A professional such as a consultant can donate a portion of their time or services, in addition to providing other time or services for a fee. The contract between the sponsor and consultant must clearly describe the nature of the donation, to include an estimate of hours and costs donated to each project component. All time spent by the consultant on the project must be documented as to amount of time and activity. Donated and fee-based work must be clearly distinguished in the reimbursement claim. If the consultant is not a sole proprietorship business, donated time must exclude indirect costs, even if that means the value of the donated hours is less than the value of the hours for which the consultant receives payment.

### RESTRICTIONS ON LABOR DONATED BY GOVERNMENT AND SPONSORS' EMPLOYEES NOT IN PAY STATUS (PERSONAL TIME):

- ⇒ Unpaid time spent by **Department of Natural Resources** employees on an Urban Forestry Grant project **cannot** be claimed as a donation. Personal time spent on an Urban Forestry Grant project by other government employees—including those employed by other state agencies—can be claimed as a donation, provided the project sponsor is not that person's employer.
- ⇒ Unpaid time spent by **government** employees on an Urban Forestry Grant project **sponsored by their own employer cannot** be claimed as a donation. Time spent on the project by an employee of the project sponsor during paid work hours is eligible as an in-kind expense. See *SPONSOR LABOR COSTS* on p.5
- ⇒ Unpaid time spent by employees of a **nonprofit organization** on an Urban Forestry Grant project **sponsored by their own employer** can be claimed as a donation, provided that the nature of the volunteer work is clearly distinguishable from that when in pay status.

**RESTRICTION ON LABOR DONATED BY GOVERNMENT EMPLOYEES AND PUBLIC SCHOOL TEACHERS IN PAY STATUS AND BY PUBLIC SCHOOL STUDENTS DURING CLASSROOM TIME:**

- ⇒ Time spent by local, state, federal or tribal government employees and public school teachers in pay status (during normal work hours) on another sponsor's Urban Forestry Grant project **cannot** be claimed as a donation. For example, if a city forestry department plants trees for a nonprofit organization's grant project, no value/cost can be claimed for that service. Public school students' time spent on an Urban Forestry Grant project during normal classroom hours **cannot** be claimed as a donation.

**note:** A project sponsor CAN contract with a government agency for staff to work on the sponsor's grant project. The cost of the government employee's project contract that is paid by the sponsor is an eligible, reimbursable cost. A formal agreement or contract between the parties is recommended and is required if the cost is \$10,000 or more.

**WHAT ARE DONATED EQUIPMENT, SUPPLIES AND FACILITIES WORTH?**

The value of equipment use, facilities and supplies donated by third parties is the normal charge for those items or as otherwise appropriate for the area. However, equipment costs **cannot exceed** rates established in the Wisconsin Department of Transportation "State Highway Maintenance Manual." See appendix B, p.23, to determine eligible costs of donated equipment and supplies for which no rate is listed in the highway maintenance manual. Note also:

- ⇒ If equipment, supplies or facilities are provided to the project sponsor at reduced cost, the value of the donation is the difference between the cost normally charged for the item (up to specified maximum costs/rates) and the cost actually charged for project use.
- ⇒ Supplies donated in used condition must be valued accordingly.
- ⇒ Equipment and supplies purchased with federal or state funds and donated to the grant project cannot be counted as project costs. Examples include free use of a school bus or school computer.

## GIFTS OF CASH AND PRIVATE (NON-GOVERNMENT) GRANTS

Third-party monetary gifts and private grants given specifically for and spent on the Urban Forestry Grant project are considered donations, provided a product or service is *not* contingent on the contribution. If a product or service *is* contingent on the gift or private grant, the money is considered revenue and is subtracted from the total project cost. (See Project Revenue, p.10.)

Cash donations spent on the Urban Forestry Grant project can be used as match, i.e., can directly offset the sponsor's share of project costs, up to a maximum of 50 percent of total eligible project costs, not to exceed the grant award. Reimbursement from the Urban Forestry Grant is reduced dollar for dollar for the total value of all donations of cash, labor, services, facilities, equipment and supplies exceeding 50 percent of eligible project costs. **No portion of project costs paid from a private grant, cash gift or resulting from any other third-party donation can be reimbursed by the Urban Forestry Grant.**

**Example 1:** A sponsor receives an Urban Forestry Grant of \$10,000. Several businesses give cash gifts totaling \$2000 toward the Arbor Day component of the project. The Arbor Day celebration will take place regardless of any gifts received. Project costs are less than expected, with eligible costs for the entire project totaling \$8000. Maximum reimbursement from the grant is \$4000. ( $\$8000 \times .50 = \$4000$ )

**Example 2:** A sponsor receives a \$10,000 Urban Forestry Grant to plant low-growing trees beneath overhead power lines. Their local electric service provider also has given the community \$10,000 cash assistance for the same project. Total project costs are \$20,000. The utility company grant can be used to match the Urban Forestry Grant. Maximum reimbursement from the Urban Forestry Grant is \$10,000. ( $\$20,000 \times .50 = \$10,000$ )

**Example 3:** A sponsor receives a \$10,000 Urban Forestry Grant for the project described above. They have also received \$12,000 from various businesses and individuals to be used toward the project. The planting will take place as planned, regardless of who contributed money. Total project costs amount to \$20,000. Reimbursement from the Urban Forestry Grant is reduced dollar for dollar for the cash gifts in excess of 50 percent of total project costs. Maximum reimbursement from the Urban Forestry Grant is \$8,000. ( $\$20,000 \times .50 = 10,000$ ;  $\$10,000 - 2000 = \$8000$ )

**Example 4:** A sponsor receives a \$10,000 Urban Forestry Grant for a project similar to that described above. In order to have a street tree planted at a given location, the adjacent property owner must pay half the planting cost. Homeowner payments total \$5000. **Because planting is contingent on payment, the \$5000 from homeowners is considered revenue, not a donation, and must be subtracted from the total project cost.** Project costs total \$20,000. Maximum reimbursement from the Urban Forestry Grant is \$7500. ( $\$20,000 - 5000 = 15,000$ ;  $\$15,000 \times .50 = \$7500$ )

Examples	Initial Grant Award	Total Project Cost	Cash Gifts, Private Grants or Revenue	Max. Grant Reimbursement (cannot exceed 50% of total project cost)
Example 1	\$10,000	\$8000	\$2000	\$4000
Example 2	\$10,000	\$20,000	\$10,000	\$10,000
Example 3	\$10,000	\$20,000	\$12,000	\$8000
Example 4	\$10,000	\$20,000	\$5000	\$7500

## TRACKING AND DOCUMENTING THIRD-PARTY DONATIONS

*All project donations must be properly tracked and documented. Donations that do not meet minimum documentation standards are not eligible project costs.*

Volunteer time claimed toward the project must be documented with **all** of the following: name of volunteer, date(s) worked on the project, number of hours for each date worked on the project, specific tasks performed on each date and hourly value of the volunteer's time. For ease of tracking, copies of the **Sponsor and Donated Labor and Services Worksheet** (p.25) should be distributed to project volunteers at the project outset. Completed, signed worksheets for each volunteer must be submitted with the reimbursement request.

Additional documentation is required for volunteers who donate time to a project while in pay status by another (non-government) employer. All such volunteers must have written permission from their employer authorizing the work on behalf of that employer. The letter must include the names of the employees authorized to donate time and an estimate of the number of hours each employee will spend on the project. The letter must be submitted with the reimbursement request, with the understanding that the employees' time has not been previously reimbursed through another federal or state government grants program. Any such letter submitted for an employee that donates **expert** services to the project must include documentation of the employee's hourly wage rate, **not** the normal billing rate for those services. (Alternatively such employees' time may be valued at \$20/hour.)

Time spent on another sponsor's Urban Forestry Grant project by local, state, federal or tribal government employees (including public school teachers) in pay status **cannot** be claimed as a donation. Time spent by local government employees in pay status on projects sponsored **jointly** by their own employer and another local government or nonprofit organization is not a donation but is eligible as sponsor's labor.

To be eligible as match, equipment, supplies or facilities donated by third parties must have supporting documentation in the sponsor's reimbursement request. Contractors and vendors must provide an itemized invoice and/or statement certifying that the donated value represents the normal billing price for the product, equipment or facility being donated. Additional supporting documentation is encouraged, such as price lists, rate sheet, catalogs, previously paid invoices, etc. Sales tax is not an eligible project cost and should not be included in the value of donated equipment and supplies.

Costs for donated equipment use should be recorded on the **Sponsor and Donated Equipment Summary**, p.27. Costs for donated supplies and use of facilities should be recorded on the **Sponsor and Donated Supplies Summary**, p.28.

## **SECTION VI**

### **ROLES AND RESPONSIBILITIES**

Those involved in administering or managing an Urban Forestry Grant have the following roles and responsibilities:

#### **Project Sponsors:**

- Delegate a project manager to develop a project implementation schedule and to directly supervise day-to-day project activities
- Prepare and submit a semi-annual progress report to the regional urban forestry coordinator, if required
- Submit in writing to the regional urban forestry coordinator any changes requested in the project scope, time period or funding; wait for approval *before* initiating changes
- Record and document all project expenditures, including staff and volunteer time
- Maintain familiarity with provisions specified in the grant project agreement
- Comply with all applicable federal, state, city and municipal laws
- Prepare and submit a final project summary to your regional urban forestry coordinator, as specified in your project agreement
- Prepare and submit two copies of a reimbursement claim
- Develop a long-term commitment for ensuring project maintenance and viability
- Educate the public on project results and importance
- Maintain project records for a minimum of *three* years after the date of final payment or final disposition of audit findings

#### **DNR Urban Forestry Coordinators and Staff:**

- Provide assistance with grant application process
- Provide related technical and professional assistance
- Review, rate and process grant applications
- Determine which grant applications will be funded and the amount of each grant award
- Recommend scope items and special provisions for project agreements
- Monitor projects and provide ongoing assistance
- Issue 6-month reminders and project expiration notices, as needed
- Approve time extensions and scope changes, as requested by the sponsor
- Recommend changes in project funding levels, as requested by the sponsor
- Inspect/review and approve completed projects
- Review and forward reimbursement requests
- Serve as contact person for grant projects
- Arrange for reimbursement payments to project sponsors

#### **DNR Community Financial Assistance Staff:**

- Prepare project agreements
- Confirm grant encumbrances
- Prepare cost amendments to project agreements, as requested by the sponsor
- Monitor grant progress through the auditing and payment process

#### **DNR Finance Staff:**

- Encumber funds for individual grant projects
- Audit reimbursement requests
- Process payments
- Request reimbursement from the federal government
- Monitor grant balances
- File annual financial reports with the state and federal governments

**SECTION VII**  
**APPENDICES**

## APPENDIX A

### GLOSSARY

<b>cost basis</b>	amount paid for a property in cash or other property; generally the property's cost
<b>cost overrun</b>	costs in excess of the approved project amount specified in the project agreement
<b>cost underrun</b>	balance remaining from the approved project amount specified in the project agreement after subtracting all project costs
<b>donated</b>	provided to the project by third parties free of charge and without reciprocal benefit
<b>eligible costs</b>	expenses necessary for carrying out the project; the sum of all eligible costs, less project revenue, comprises the total project cost
<b>grant cancellation</b>	an action taken by the Department of Natural Resources to withdraw all or partial funding for a grant project based on failure of the sponsor to satisfactorily complete the project, failure to comply with terms and conditions of the project, or based on other violations of provisions of the Urban Forestry Grant program; grant cancellation can also be by mutual agreement, at the request of the project sponsor
<b>ineligible costs</b>	expenses not allowed toward the project cost; they cannot be reimbursed by the grant, nor applied toward the sponsor's match
<b>labor</b>	salaries or hourly work for project related tasks
<b>non-reimbursable</b>	eligible project costs which cannot be reimbursed, but can be applied toward the sponsor's match; donations by third parties are non-reimbursable
<b>project</b>	an approved scope of work covered by the grant project agreement
<b>project agreement</b>	the grant contract
<b>project cost</b>	all eligible costs or equivalent value required to complete a project, adjusted for any project revenue
<b>project expiration</b>	date by which reimbursable project work must be completed, usually December 31 of the grant year or as otherwise amended by the project agreement
<b>project manager</b>	person delegated by the project sponsor to oversee day-to-day implementation of the project
<b>project period</b>	period of time covered by the project agreement, generally from the date the Department of Natural Resources signs the agreement through December 31 of the grant year or as otherwise amended
<b>reimbursable</b>	eligible project costs which can be claimed for reimbursement
<b>service</b>	useful labor that does not produce a tangible commodity; examples include engineering or legal advice



<b>sponsor</b>	the county, city, village, town, tribe or nonprofit organization that receives a grant to undertake an urban forestry project; the sponsor is the principal beneficiary and is ultimately responsible for no less than half the project costs
<b>third party</b>	not employed by or belonging to the project sponsor
<b>volunteer</b>	person not employed by the sponsor who works on project related activities without charge and without reciprocal benefit

## APPENDIX B

### ELIGIBLE COSTS OF EQUIPMENT AND SUPPLIES

Use the following lists to determine eligible costs of equipment and supplies used on the project. If an item is not listed, contact your regional urban forestry coordinator (page 32) for guidance.

#### **Full Cost Eligible**

computer software  
educational resources (urban forestry related books, videos, etc.)  
signage and educational markers specific to urban forestry  
safety equipment: hard hats, steel-toed boots, chaps, eye protection  
climbing gear: ropes, saddles, carabiners, etc.  
hand tools: pruners, loppers, pole saws, etc.  
cabling and bracing supplies  
lightning protection apparatus  
diagnostic tools and equipment: soil probes, increment borers, diameter tape, pH meters, etc.  
sprayers (hand or backpack)  
macro-infusion equipment: chemicals, tubing, t-caps, pumps  
planting supplies: stakes, straps, irrigation bags, mulch  
nursery supplies: grow tubes, irrigation apparatus, fencing

#### **Partial Cost Eligible\*\*\***

	<b><u>Useful Life</u></b>
computer hardware	4 years
Personal Digital Assistant (PDA)	4 years
Global Positioning System unit	4 years
digital camera, LCD projector, camcorder, etc.	4 years
audiovisual equipment: overhead and slide projectors, etc.	10 years
display board	5 years
chain saw	3 years
chain saw sharpening grinder	15 years
hydraulic pruner/pole lopper	3 years
aerial platform (tow-behind)	12 years
brush chipper	8 years
stump cutter/grinder	10 years
trencher	10 years
directional borer or tunneling device	5 years
air spade	10 years
compressor	10 years
resistograph (decay detection probe)	4 years
rototiller (walk-behind)	8 years
tree spade/planter	12 years
water tank	12 years

\*\*\* Project cost may not exceed the total cost of the item divided by its useful life; costs for non-exclusive equipment must be further prorated based on project vs. non-project use (see example, p.7); no portion of costs for items valued over \$5000 is eligible.

**APPENDIX C**  
**FINANCIAL FORMS**

**Notice:** You are required to provide information requested on this form to apply for reimbursement of an Urban Forestry Grant, under U.S. Public Law 95-313, s. 6(b), Wis. Stats. 23.097, Wis Admin. Code, NR47. The Department will be unable to process your application unless you provide complete information as requested. Information will be used to determine payment, provide statistical information and potentially to use as an example for other grant recipients. Personally identifiable information on this form is not intended to be used for other purposes. Information will also be made available to requesters as required under Wisconsin's Open Records law [ss. 19.31-19.39, Wis. Stats.].

## SPONSOR AND VOLUNTEER LABOR AND SERVICES WORKSHEET

Project Number:

Project Name:

Project Sponsor: \_\_\_\_\_

Project Worker:

Check one:      Employee: ☐      Volunteer: ☐

Date	Work Description	Hours	Rate	Total
				\$
			Total	\$

I certify that the labor or service indicated above was performed and that this claim is just and correct.

---

Signature of Worker

Date \_\_\_\_\_

**SPONSOR AND VOLUNTEER LABOR AND SERVICES SUMMARY**

Project Number: \_\_\_\_\_

Project Name: \_\_\_\_\_

Project Sponsor: \_\_\_\_\_

Billing Period: from    /    /    to    /    /   

Worker/Volunteer	Sponsor Cost	Volunteer Value	Fringe Benefits	Fringe Benefit Rate	Grand Total
	\$	\$	\$	%	\$
Total	\$	\$	\$	%	\$

I certify that the labor and services summarized above were performed and that this claim is just and correct.

\_\_\_\_\_  
Signature of Project Manager

\_\_\_\_\_  
Date

## SPONSOR AND DONATED EQUIPMENT SUMMARY

Project Number: \_\_\_\_\_

Project Name: \_\_\_\_\_

Project Sponsor: \_\_\_\_\_

Billing Period: from     /     /     to     /     /

Date	Equipment Classification No. (see State Hwy Maint. Manual)	Equipment Description	Work Description	Total hrs./mi	Rate	Sponsor	Donated
						\$	\$
Total						\$	\$

I certify that the equipment named above was used as described and that this claim is just and correct.

---

Signature of Project Manager

---

Date

## SPONSOR AND DONATED SUPPLIES SUMMARY

Project Number: \_\_\_\_\_

Project Name: \_\_\_\_\_

Project Sponsor: \_\_\_\_\_

Billing Period: from     /     /     to     /     /[illegible]

I certify that this is an accurate summary of the supplies used and that this claim is just and correct.

---

Signature of Project Manager

---

Date

## CASH EXPENDITURES SUMMARY

Project Number: \_\_\_\_\_

Project Name: \_\_\_\_\_

Project Sponsor: \_\_\_\_\_

Billing Period: from        /        /        to        /        /

Date of Check	Check No.	Voucher No.	Payee	Project Item	Inventory/ Plans	Education/ Training	Planting	Maint.	Misc.	Sponsor Cost	Paid From Donations	Total
					\$	\$	\$	\$	\$	\$	\$	\$
Totals					\$	\$	\$	\$	\$	\$	\$	\$

I certify that this is an accurate summary of the out-of-pocket costs incurred and that this claim is just and correct.

---

Signature of Project Manager

Date \_\_\_\_\_



## Urban Forestry Grant Reimbursement Request

Form 2400-135 (10/02)

**Notice:** You are required to provide information requested on this form to apply for reimbursement of an Urban Forestry Grant, under U.S. Public Law 95-313, s. 6(b), Wis. Stats. 23.097, Wis Admin. Code, NR47. The Department will be unable to process your application unless you provide complete information as requested. Information will be used to determine payment, provide statistical information and potentially to use as an example for other grant recipients. Personally identifiable information collected is not intended to be used for other purposes. Information will also be made available to requesters as required under Wisconsin's Open Records law [ss. 19.31-19.39, Wis. Stats.].

Sponsor Name:  The DNR will mail the check to the name identified on the application as "Check Recipient."		Project Number:		LEAVE BLANK – DNR USE ONLY	
		Project Name:		RUFC Initials/Date	
				Bur. CFA Initials/Date	
				Bur. FN Initials/Date	
Classification		Expenditures		Amendment	This Claim
		This Claim	Submitted to Date		
LABOR & SERVICES	- Sponsor				
	- Volunteer (Not Reimbursable)				
EQUIPMENT USAGE	- Sponsor				
	- Donated by Third Parties (Not Reimbursable)				
SUPPLIES	- Sponsor				
	- Donated by Third Parties (Not Reimbursable)				
CASH EXPENDITURES	- Sponsor				
	- From Third-Party Donations (Not Reimbursable)				
1. Total Expenditures					
A. Project Revenue					
B. Project Cost					
C. Approved Project Amount					
D. Cost Overrun					
E. Additional Aid Requested					
2. Sponsor Share					
3. Grant Share					
A. Advance Amount					
B. Balance Due					

Certification - I certify, to the best of my knowledge and belief, that the billed costs of expenditures are based on actual payments of record and are in accordance with the terms of the project, and that the reimbursement represents the grant share due which has not previously been requested. I also certify that the items purchased and services rendered have been received and all bills have been paid.

Signature of Authorized Representative		Date Signed
Printed or Typed Name of Authorized Representative		Title
Office Telephone ( )	Home Telephone ( )	

## REIMBURSEMENT REQUEST CHECKLIST

Your reimbursement request is ready to submit for payment when it includes **the original and one copy** of the following, as appropriate:

- \_\_\_\_\_ **Reimbursement Request Form**, 2400-135 (page 30 in this guide)
- \_\_\_\_\_ **Sponsor and Volunteer Labor and Services Worksheet(s)** for each worker (page 25 in this guide); *do not submit copies of employee time sheets or canceled paychecks.*
- \_\_\_\_\_ **Sponsor and Volunteer Labor and Services Summary** sheet(s) (page 26 in this guide)
- \_\_\_\_\_ **Sponsor and Donated Equipment Summary** sheet(s) (page 27 in this guide)
- \_\_\_\_\_ **Sponsor and Donated Supplies Summary** sheet(s) (page 28 in this guide)
- \_\_\_\_\_ **Cash Expenditures Summary** sheet(s) (page 29 in this guide)
- \_\_\_\_\_ Copies of paid invoices/statements and the front side of **canceled** checks or bank statements for all cash expenditures
- \_\_\_\_\_ Copies of invoices/statements for all donated equipment, facilities, supplies and services (as specified on page 18 in this guide)
- \_\_\_\_\_ Documentation of the source and amount of project-specific cash donations and private grants, if applicable
- \_\_\_\_\_ Documentation showing cost basis for sponsor supplies
- \_\_\_\_\_ Documentation showing competitive procurement of materials and services, if applicable
- \_\_\_\_\_ Consultant contract, if applicable (required for project services totaling  $\geq$ \$10,000)
- \_\_\_\_\_ Explanation and justification of request for any additional grant funds

Invoices or statements which include non-project-related items must clearly distinguish project from non-project costs. Also, indicate on each invoice, statement and **canceled** check the specific project component to which the purchase was related (e.g., "tree inventory").

[illegible]

Cindy Casey, Urban Forestry Coordinator  
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Eau Claire, WI 54702  
Phone: (715) 839-1606  
Fax: (715) 839-6076  
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